

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

TUESDAY, THE 10TH APRIL 2007 / 20TH CHAITHRA 1929

WP(C).No. 12113 of 2007(P)

PETITIONER:

**MURALI.C.VISWANATH, PROPRIETOR,
M/S.MURALI C.VISWANATH & CO. MERCHANTS
AND COMMISSION AGENTS, KALADY, ERNAKULAM
DISTRICT.**

BY ADV. SRI.E.P.GOVINDAN

RESPONDENTS:

- 1. INTELLIGENCE INSPECTOR SQUAD NO.1
COMMERCIAL TAXES, WYNAD AT KALPATTA.**
- 2. STATE OF KERALA, REPRESENTED BY
SECRETARY, TAXES DEPARTMENT,
GOVERNMENT SECRETARIATE,
THIRUVANANTHAPURAM.**

BY SR.GOVERNMENT PLEADER SRI. MOHAMMED RAFIQ

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD
ON 10/04/2007, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

WPC.NO.12113/2007 P

APPENDIX

PETITIONER'S EXHIBITS:

- EXT.P1: COPY OF THE NOTICE DTD. 8/04/2007 ISSUED BY THE
1ST RESPONDENT TO THE PETITIONER.**
- EXT.P2: COPY OF THE BILL NO.78 DTD. 7/04/2007 ISSUED BY
THE M/S. A.A.TRADERS, VELLAMUNDA, MANANTHAVADY.**
- EXT.P3: COPY OF THE SALE BILL NO.2 DTD. 7/04/2007.**
- EXT.P4: COPY OF THE DELIVERY NOTE NO.408764 DTD. 7/04/2007.**

/TRUE COPY/

KSS

K.BALAKRISHNAN NAIR,J.

WP(C)NO.12113 OF 2007-P

Judgment

The petitioner challenges Ext.P1 notice issued under Section 47(2) of the KVAT Act, calling upon him to furnish security for an amount of Rs.42,110/- on the ground that the consignment of pepper, transported by him was undervalued. He denies the allegation.

2. I heard the learned Government Pleader appearing for the respondents also. The Intelligence Officer, having jurisdiction over the matter is directed to finalise the proceedings initiated by issuing Ext.P1, after affording an opportunity of being heard to the petitioner within two months from the date of receipt of a copy of this Judgment. If the petitioner furnishes bank guarantee for the amount demanded in Ext.P1, the consignment shall be released to him forthwith.

The Writ Petition is disposed of as above.

10.04.2007

K.BALAKRISHNAN NAIR,JUDGE

(Issue copy urgently)

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